

KOBRE & KIM LLP
800 Third Avenue
New York, New York 10022
Tel: (212) 488-1200
Fax: (212) 488-1220

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re :
 : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al :
 : **08-13555 (JMP)**
 :
 : **(Jointly Administered)**
Debtors. :
-----X

CERTIFICATE OF SERVICE

I, Ian N. Levy, hereby certify that on January 20, 2009, on behalf of Essex Equity Holdings USA, LLC, M. Brian Maher, Basil Maher, Northgate Minerals Corporation, 4Kids Entertainment, Inc., ABM Industries Inc., and US Airways, Inc., I caused a true and correct copy of the Verified Statement of Kobre & Kim LLP Pursuant To Bankruptcy Rule 2019 to be served via ECF and also to be served upon the parties listed on Exhibit A attached hereto by pre-paid first-class U.S. mail.

/s/ Ian N. Levy
Ian N. Levy
Kobre & Kim LLP
800 Third Avenue
New York, New York 10022
Tel: (212) 488-1200
Fax: (212) 488-1220

Dated: January 20, 2009

EXHIBIT A

United States Bankruptcy Court
Southern District of New York
1 Bowling Green
Attn: Honorable James M. Peck
New York, New York 10004

Hughes Hubbard & Reed LLP
Attn: Christopher K. Kiplok and Jeffrey S. Margolin
1 Battery Park Plaza
New York, New York 10004-1482

Milbank, Tweed, Hadley & McCloy LLP
Attn: Dennis F. Dunne, Dennis O'Donnell, and Evan Fleck
1 Chase Manhattan Plaza
New York, New York 10005

Securities Investor Protection Corporation
805 15th Street, N.W., Suite 800
Attn: Kenneth J. Caputo
Washington, D.C. 20005-2215

Weil, Gotshal & Manges LLP
Attn: Richard Krasnow, Lori Fife, Shai Waisman, and Jacqueline Marcus
(Counsel to Lehman Brothers Inc.)
767 Fifth Avenue
New York, New York 10153

Internal Revenue Service
Special Procedures Branch
Attn: District Director
290 Broadway
New York, New York 10007

Office of the United States Attorney
Attn: Danna Drori and Robert Yalen
86 Chambers Street, 3rd Floor
New York, New York 10007